

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

* * * * *

In the Matter of:

GENERAL ADJUSTMENT OF ELECTRIC)
RATES OF KENTUCKY UTILITIES) CASE NO. 8624
COMPANY)

O R D E R

IT IS ORDERED that Kentucky Utilities Company ("Kentucky Utilities") shall file an original and 12 copies of the following information with the Commission, with a copy to all parties of record by October 11, 1962. Each copy of the data requested should be placed in a bound volume with each item tabbed. Where a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1 (a), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible. Moreover, Kentucky Utilities shall furnish the name of the witness who will be responsible for responding to questions concerning each area of information authorized below. When information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case will be dismissed.

1. a. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

b. A comparative income statement (show net income) for the Kentucky Utilities Kentucky retail operations for the test year and the 12-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control and all underlying subaccounts per company books.

3. The balance in each total company current asset and each current liability account and subaccount included in Kentucky Utilities' chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and net current position (current assets less current liabilities) by months annually, and the 13-month average for the test year. Provide a reconciliation of total company current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the total company balance sheet for each month of the test year.

4. List each general office account (asset, reserve, and expense accounts) covering the 12 months of the test year. Show the amount allocated to each jurisdiction and a calculation of the

factor used to allocate each amount. This data should be presented as shown in Format 4 Schedule 1 and 2.

5. The following monthly account balances and a calculation of the average (13 month) account balances for the test year for total company electric, Kentucky retail, other retail jurisdictions, and Federal Energy Regulatory Commission (FERC) wholesale:

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition adjustment (Account 114)
- h. Amortization of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above*
- k. Unamortized investment credit - Pre-Revenue Act of 1971
- l. Unamortized investment credit - Revenue Act of 1971
- m. Accumulated deferred income taxes
- n. A summary of customer deposits as shown in Format 5n attached
- o. Computation and development of minimum cash requirements
- p. Balance in accounts payable applicable to amounts included in utility plant in service*

*If actual is unavailable, give reasonable estimate.

q. Balance in accounts payable applicable to amounts included in plant under construction*

r. Short-term borrowings

s. Interest on short-term borrowings (expense)

6. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company electric, Kentucky retail, other retail jurisdictions, and FERC wholesale.

7. Provide the following information for each item of electric property held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount included in Kentucky Utilities chart of accounts as shown in Format 8 attached.

9. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the company. Also, a schedule showing the

*If actual is unavailable, give reasonable estimate.

calculation of the acquisition adjustment at the date of purchase of each item of electric plant, the amortization period, and the unamortized balance at the end of the test year.

10. To the extent not provided in the notice, provide all backup material and supporting schedules used to prepare all accounting, pro forma, end of period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Where adjustments or components used to make adjustments are estimated provide a complete description of the basis of the estimate and any reference necessary to support this basis. Explain in detail all factors used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment, and index each calculation to the adjustment it supports.

11. a. A schedule showing a comparison of the balance in the Kentucky retail revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in Kentucky Utilities' chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the first month the full increase was recorded in the accounts. See Format 8.

b. A schedule in comparative form showing by months and annually for the test year and the year preceding the test

year the balance in each total company retail revenue account or subaccount in Kentucky Utilities's chart of accounts that requires allocation to the Kentucky retail jurisdiction. See Format 8.

12. a. A schedule showing a comparison of the balance in each total company electric operating expense account for each month of the test year to the same month of the preceding year for each account or subaccount included in Kentucky Utilities' chart of accounts. See Format 8.

b. A schedule in comparative form showing the total company electric operating expense account balances for the test year and each of the 5 years preceding the test year for each account or subaccount included in Kentucky Utilities' annual report (FERC Form No. 1, Pages 320-323). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the 5 calendar years preceding the test year as shown in Format 12c attached. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

13. A schedule of total company net income per 1000 KWH sold per company books for the test year and the 5 years preceding the test year. This data should be provided as shown in Format 13 attached.

14. The comparative operating statistics as shown in Format 14 attached.

15. A schedule of total company average electric plant in service per 1000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 15 attached.

16. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 16 attached.

17. a. Provide a detailed analysis of all (jurisdictional) charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 17a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. Provide an analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 18b and further provide all detailed work papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 17b attached.

c. Provide an analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 17c,

and further provide all detailed work papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 17c attached.

18. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged.

19. A statement describing Kentucky Utilities' lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, whether it be lobbying on the local, state, or national level.

20. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding Kentucky Utilities' investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture
- b. Date of initial investment
- c. Amount and type of investment made for each of the 2 years included in this schedule.

d. Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.

e. Show on a separate schedule all dividends or income of any type received by Kentucky Utilities from its subsidiaries or joint ventures for each of the 2 years and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

f. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with Kentucky Utilities and the compensation received from Kentucky Utilities.

21. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.

c. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all work papers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

22. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

23. a. A listing of non-utility property and property taxes and accounts where amounts are recorded.

b. A schedule for all non-utility property giving a description, the date purchased and the cost.

24. Rates of return in Format 24 attached.

25. Employee data in Format 25 Attached.

26. The jurisdictional allocation study for the test year including all applicable work papers which are the basis of common plant allocations and expense account allocations.

27. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in service or estimated completion date for each unit.

28. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the numbers of BTU's obtained from each type of fuel, and the KWH generated by each type of fuel.

29. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used.

30. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

- a. Present forecasts as anticipated by the Company
- b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e., natural gas, fuel oil, solar power, etc.) actual and projected.

- c. If a current 10 year forecast is not available, provide the most recent forecast and state the reason a 10 year forecast is not available.

31. A listing of present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

32. For the test year submit the following data:

- a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks (system).

- b. KWH sales and number of bills for each residential rate schedule during the months of the winter peaks (system and Kentucky jurisdictional).

- c. System peak demand for summer and winter seasons.

- d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons (systems).

33. Provide a detailed analysis of expenses incurred during the test year for professional services as shown in Format 33 and all work papers supporting the analysis. At minimum, the work

papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

34. The following tax data for the test year for total company electric, Kentucky retail, other retail jurisdiction, and FERC wholesale:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - iii) Investment credit amortized - Revenue Act of 1971
- (6) Provide the information in 34a (1) through 34a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 34a (7) attached and a calculation of the book Federal and State income tax expense for the test year using book taxable income as the starting point
- (8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules

(9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

b. An analysis of Kentucky other operating taxes as shown in Format 34b attached.

35. The information as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

36. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

37. Provide an annualization of the operation of any generating units declared commercial during the test year using the Company's estimate of the annual cost of operation of these units.

38. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 5 calendar years. Include the percentage annual increase and the effective date of each increase.

39. Provide an analysis of the Company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1981.

d. Total expenditures of each organization during 1981 including the basic nature of costs incurred by the organization.

40. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which

explains in detail the methodology or bases used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, KWH charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or bases used to allocate the increase or decrease.

h. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 40 should be provided where not previously included in the record.

41. Capital structure at the end of each of the periods as shown in Format 41.

42. a. Provide a list of all outstanding issues of long term debt as of end of the latest calendar year and the end of the test period together with the related information as shown in Format 42a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 42a, Schedule 2 the actual dollar amount of debt cost for the test year. Compute the actual and annaulized composite debt cost rates and report them in Column (j) of format 42 a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 42b.

43. Provide a list of all outstanding issues of preferred stock as of end of the latest calendar year and the end of the test period as shown in Format 43. A separate schedule is to be provided for each time period. Report in Column (h) of Format 43, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (h) of Format 43, Schedule 2.

44. a. Provide a listing of all issues of common stock in the primary market during the most recent 10 year period as shown in Format 44a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 44b.

c. Provide monthly market price figures for common stock for each month during the most recent 5 year period and for the months through the date the application is filed as shown in Format 44c. Provide a listing of all stock splits by date and type.

45. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 45.

Done at Frankfort, Kentucky, this 20th day of September, 1982.

PUBLIC SERVICE COMMISSION

ATTEST:


For the Commission

Secretary

Kentucky Utilities Company

Case No. 8624

General Office Assets and Reserve Accounts Allocated to
Each Jurisdiction and Non-Utility Operation
For the Test Year Ended _____

Account No.	Account Title	Jurisdiction - Electric				Other Utility Operations	Non- Utility Operations
		Total Company (a)	Kentucky Retail (b)	Other States (c)	FERC (d)		

Instructions:

1. Applicant should complete:
 - a. Columns (b) and (c) only if it has retail operations in more than one state.
 - b. Column (d) only if it is regulated by the Federal Energy Regulatory Commission (FERC).
 - c. Column (e) only if it also provides other utility services.
 - d. Column (f) only if it has non-utility operations.
 - e. If Instructions 1a through 1d are not applicable, this schedule is not required.

Kentucky Utilities Company

Case No. 8626

General Office Expense Accounts Allocated to
Each Jurisdiction and Non-Utility Operation
For the Test Year Ended _____

Account No.	Account Title	Jurisdiction - Electric				Other Utility Operations (e)	Non- Utility Operations (f)
		Total Company (a)	Kentucky Retail (b)	Other States (c)	FERC (d)		

Instructions:

1. Applicant should complete:
 - a. Columns (b) and (c) only if it has retail operations in more than one state.
 - b. Column (d) only if it is regulated by the Federal Energy Regulatory Commission (FERC).
 - c. Column (e) only if it also provides other utility services.
 - d. Column (f) only if it has non-utility operations.
 - e. If instructions 1a through 1d are not applicable, this schedule is not required.

Kentucky Utilities Company

Case No. 8624

SUMMARY OF CUSTOMER DEPOSITS

(Ky. Retail)

12 Months Ended

<u>Line No.</u>	<u>Month (a)</u>	<u>Receipts (b)</u>	<u>Refunds (c)</u>	<u>Balance (d)</u>
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 \div 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) \div L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			

**COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE
PRECEDING YEAR**

[illegible]

Kentucky Utilities Company

Case No. 8624

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1977 Through 1981
And the 12-Month Period Ending

(000's)

Line No.	Item (a)	12 Months Ended									
		Calendar Years Prior to Test Year								Test Year	
		5th		4th		3rd		2nd		1st	
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

1. Wages charged to expense:

2. Power production expense

3. Transmission expenses

4. Distribution expenses

5. Customer accounts expense

6. Sales expenses

7. Administrative and general expenses:

- (a) Administrative and general salaries
- (b) Office supplies and expense
- (c) Administrative expense transferred-cr.
- (d) Outside services employed
- (e) Property insurance
- (f) Injuries and damages

12 Months Ended											
Line No.	Item (a)	Calendar Years Prior to Test Year									
		5th		4th		3rd		2nd		1st	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		Amount		Amount		Amount		Amount		Amount	
		Year		Year		Year		Year		Year	
		%		%		%		%		%	
		(l)		(m)		(n)		(o)		(p)	

7. Administrative and general expenses (continued):

- (g) Employee pensions & benefits
- (h) Franchise requirements
- (i) Regulatory Commission expense
- (j) Duplicate charges-cr.
- (k) Miscellaneous general expense
- (l) Rents
- (m) Maintenance of general plant

8. Total administrative & general expenses L7(a) through L7(m)

9. Total Salaries and wages charged expense (2 through L6 + L8)

0. Wages capitalized

1. Total of salaries and wages

2. Ratio of salaries and wages charged expense to total wages (L9 + L11)

3. Ratio of salaries and wages capitalized to total wages (L10 + L11)

CITE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), (m), (o), (p)

Kentucky Utilities Company

Case No. 8624

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended
(Total Company)
(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L5 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Allowance for funds used during construction						
25.	Miscellaneous nonoperating income						
26.	Total other income						
27.	Other income deductions:						
28.	Miscellaneous income deductions						
29.	Taxes applicable to other income and deductions:						
30.	Income taxes and investment tax credits						
31.	Taxes other than income taxes						
32.	Total taxes on other income and deductions						
33.	Net other income and deductions						

Kentucky Utilities Company

Case No. 8624

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(Total Company)

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th	4th	3rd	2nd	1st	
		(b)	(c)	(d)	(e)	(f)	
34.	<u>Interest Charges</u>						
35.	Interest on long-term debt						
36.	Amortization of debt expense						
37.	Other interest expense						
38.	Total interest charges						
39.	Net income						
40.	1000 KWH sold						

Kentucky Utilities Company
Case No. 8624

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 1977 Through 1981
and the 12-Month Period Ended

(Total Company)

Line No.	Item (a)	12 Months Ended									
		Calendar Years Prior to Test Year									
		5th	%	4th	%	3rd	%	2nd	%	1st	%
		Cost	Inc.	Cost	Inc.	Cost	Inc.	Cost	Inc.	Cost	Inc.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
										Cost	Inc.
										(l)	(m)

Fuel Costs:

1. Coal - cost per ton
2. 011 - cost per gallon
3. Gas - cost per MCF
- 4.

Cost Per Million BTU:

5. Coal
6. 011
7. Gas
- 8.

Cost Per 1000 KWH Sold:

9. Coal
10. 011
11. Gas
- 12.

Wages and Salaries - Charged Expense:

13. Per average employee
- 14.

Depreciation Expense:

15. Per \$100 of average gross plant in service
- 16.

Line No.	Item (a)	12 Months Ended							
		Calendar Years Prior to Test Year							
		5th	4th	3rd	2nd	1st	Test Year		
		Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	Cost Inc.	
		(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	
17.	Purchased Power:								
18.	Per 1000 KWH Purchased								
19.	Rents:								
20.	Per \$100 of average gross plant in service								
21.	Property Taxes:								
22.	Per average \$100 of average gross (net) plant in service								
23.	Payroll Taxes:								
24.	Per average number of employees whose salary is charged to expense								
25.	Per average salary of employees whole salary is charged to expense								
26.	Per 1000 KWH sold								
27.	Interest Expense:								
28.	Per \$100 of average debt outstanding								
29.	Per \$100 of average plant investment								
30.	Per \$100 KWH sold								

Kentucky Utilities Company

Case No. 8624

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 1977 Through 1981 and the Test Year Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		Calendar Years Prior to Test Year				1st (f)	
		5th (b)	4th (c)	3rd (d)	2nd (e)		
<u>Intangible Plant</u>							
301	Organization						
<u>Steam Production Plant</u>							
310	Land and land rights						
311	Structures and improvements						
312	Boiler plant equipment						
314	Turbogenerator units						
315	Accessory electric equipment						
316	Miscellaneous power plant equipment						
106	Completed construction - not classified						
	Total steam production plant						
<u>Hydraulic Production Plant</u>							
330	Land and land rights						
331	Structures and improvements						
332	Reservoirs, dams and waterways						
333	Water wheels turbines and generators						
334	Accessory electric equipment						
335	Miscellaneous power plant equipment						
336	Roads, railroads and bridges						
106	Completed construction - not classified						
	Total hydraulic production plant						

Account

Title of Accounts
(a)

<u>12 Month Ended</u>					<u>Test</u> <u>Year</u> (g)
<u>Calendar Years Prior to Test Year</u>					
<u>5th</u> (b)	<u>4th</u> (c)	<u>3rd</u> (d)	<u>2nd</u> (e)	<u>1st</u> (f)	

Other Production Plant

340 Land and land rights
341 Structures and improvements
342 Fuel holders, producers and accessories
343 Prime movers
344 Generators
345 Accessory electric equipment
346 Miscellaneous power plant equipment
106 Completed construction - not classified
Total other production plant
Total production plant

Transmission Plant

350 Land and land rights
352 Structures and improvements
353 Station equipment
354 Towers and fixtures
355 Poles and fixtures
356 Overhead conductors and devices
357 Underground conduit
358 Underground conductors and devices
359 Roads and trails
106 Completed construction - not classified
Total transmission plant

Distribution Plant

360 Land and land rights
361 Structures and improvements
362 Station equipment
364 Poles, towers and fixtures
365 Overhead conductors and devices
366 Underground conduit
367 Underground conductors and devices
368 Line transformers
369 Meters
372 Installations on customers' premises
373 Leased property on customers' premises
106 Street lighting and signal systems
Completed construction - not classified
Total distribution plant

Account
Number

Title of Accounts
(a)

12 Month Ended					
5th	4th	3rd	2nd	1st	Test
(b)	(c)	(d)	(e)	(f)	Year
					(g)

General Plant
 Land and land rights
 Structures and improvements
 Office furniture and equipment
 Transportation equipment
 Stores equipment
 Tools, shop and garage equipment
 Laboratory equipment
 Power operated equipment
 Communication equipment
 Miscellaneous equipment
 Other tangible property
 Completed construction - not classified
 Total general plant

100.1 Total electric plant in service

1000 KWH Sold

Kentucky Utilities Company

Case No. 8624

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u>					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
	<u>Hydraulic Production Plant</u>					
330	Land and land rights					
331	Structures and improvements					
332	Reservoirs, dams and waterways					
333	Water wheels turbines and generators					
334	Accessory electric equipment					
335	Miscellaneous power plant equipment					
336	Roads, railroads and bridges					
106	Completed construction - not classified					
	Total hydraulic production plant					

Account
Number

Title of Accounts

Beginning
Balance
(b)

Additions
(c)

Retirements
(d)

Transfers
(e)

Ending
Balance
(f)

Other Production Plant

340	Land and land rights
341	Structures and improvements
342	Fuel holders, producers and accessories
343	Prime movers
344	Generators
345	Accessory electric equipment
346	Miscellaneous power plant equipment
106	Completed construction - not classified
	Total other production plant
	Total production plant

Transmission Plant

350	Land and land rights
352	Structures and improvements
353	Station equipment
354	Towers and fixtures
355	Poles and fixtures
356	Overhead conductors and devices
357	Underground conduit
358	Underground conductors and devices
359	Roads and trails
106	Completed construction - not classified
	Total transmission plant

Distribution Plant

360	Land and land rights
361	Structures and improvements
362	Station equipment
364	Poles, towers and fixtures
365	Overhead conductors and devices
366	Underground conduit
367	Underground conductors and devices
368	Line transformers
369	Services
371	Meters
372	Installations on customers' premises
373	Leased property on customers' premises
106	Street lighting and signal systems
	Completed construction - not classified
	Total distribution plant

Ad
No. 27

Title of Accounts
(a)

Beginning
Balance
(b)

Additions
(c)

Retirements
(d)

Transfers
(e)

Ending
Balance
(f)

	<u>General Plant</u>				
	Land and land rights				
389	Structures and improvements				
390	Office furniture and equipment				
391	Transportation equipment				
392	Stores equipment				
393	Tools, shop and garage equipment				
394	Laboratory equipment				
395	Power operated equipment				
396	Communication equipment				
397	Miscellaneous equipment				
398	Other tangible property				
399	Completed construction - not classified				
106	Total general plant				
100.1	Total electric plant in service				
	1000 KWH Sold				

Kentucky Utilities Company

Case Number 8624

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

(Total Company)

(000's)

<u>Line</u> <u>No.</u>	<u>Item</u> (a)	<u>Sales or</u> <u>Promotional</u> <u>Advertising</u> (b)	<u>Institutional</u> <u>Advertising</u> (c)	<u>Conservation</u> <u>Advertising</u> (d)	<u>Rate</u> <u>Case</u> (e)	<u>Total</u> (f)
1.	Newspaper					
2.	Magazines and Other					
3.	Television					
4.	Radio					
5.	Direct Mail					
6.	Sales Aids					
7.	Total					
8.	Amount Assigned to Kentucky Retail					

Kentucky Utilities Company

Case No. 8624

ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended

(Total Company)

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Water, and Other Testing and Research	
7.	Directors' Fees and Expenses	
8.	Dues and Subscriptions	
9.	Miscellaneous	
10.	Total	
11.	Amount Assigned to Ky. Retail	

Kentucky Utilities Company

Case Number 8624

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

(Total Company)

(000's)

Line
No.Item
(a)Amount
(b)

1. Donations

2. Civic Activities

3. Political Activities

4. Other

5. Total

6. Amount Assigned to Ky. Retail

Kentucky Utilities Company

Case No. 8624

Average Rates of Return

12 Months Ended _____

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Total Company Electric</u> (b)	<u>Kentucky Retail</u> (c)	<u>Other Retail Jurisdictions</u> (d)	<u>FPC Wholesale</u> (e)
1.	Original Cost Net Investment:				
2.	5th Year				
3.	4th Year				
4.	3rd Year				
5.	2nd Year				
6.	1st Year				
7.	Test Year				
8.	Original Cost Common Equity:				
9.	5th Year				
10.	4th Year				
11.	3rd Year				
12.	2nd Year				
13.	1st Year				
14.	Test Year				

NOTE: Provide work papers in support of the above calculations.

Kentucky Utilities Company

Case Number 8624

Form 25

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES
PER EMPLOYEE

Calendar Years	Prior to Test Year	Production No. Hrs. Wages (A) (B) (C) (D)	Transmission No. Hrs. Wages (E) (F) (G)	Distribution No. Hrs. Wages (H) (I) (J)	Customer Accounts No. Hrs. Wages (K) (L) (M)	Sales No. Hrs. Wages (N) (O) (P)	Administrative and General No. Hrs. Wages (Q) (R) (S)	Construction No. Hrs. Wages (T) (U) (V)	Total No. Hrs. Wages (W) (X) (Y)
5th Year									
X Change									
4th Year									
X Change									
3rd Year									
X Change									
2nd Year									
X Change									
1st Year									
X Change									
Test Year									
X Change									

NOTE:

- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
- (2) Show percent increase (decrease) of each year over the prior year on lines designated above "X Change."
- (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.

Kentucky Utilities Company
Case No. 8624
Professional Service Expenses
For the Test Year

<u>Line No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Case No. 8624
RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Nonoperating (c)	Operating		
				Total Company Electric (d)	Kentucky Retail (e)	Other Retail Jurisdictions (f)
						PPC Wholesale (g)
1.	Net income per books					
2.	Add income taxes:					
3.	A. Federal income tax-Current					
4.	B. Federal income tax deferred- Depreciation					
5.	C. Federal income tax deferred- Other					
6.	D. Investment tax credit adjustment					
7.	E. Federal income taxes charged to other income and deductions					
8.	F. State income taxes					
9.	G. State income taxes charged to other income and deductions					
10.	Total					
11.	Flow through items:					
12.	Add (itemize)					
13.	Deduct (itemize)					
14.	Book taxable income					
15.	Differences between book taxable income and taxable income per tax return:					
16.	Add (itemize)					
17.	Deduct (itemize)					
18.	Taxable income per return					

- NOTE: (1) Provide a calculation of the amount shown on lines 3 through 7 above.
 (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Kentucky Utilities Company

Case No. 8624

ANALYSIS OF OTHER OPERATING TAXES

12 Months Ended

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (employers Portion)					
	(e) Other Taxes					
2.	Total Kentucky Retail (L 1 (a) through L 1 (e))					
3.	Other Jurisdictions					
	Total per Books (L 2 and L 3)					
1/	Explain items in this column.					

"000 Omlced"

Line No.	Type of Capital	10th Year Amount Ratio	9th Year Amount Ratio	8th Year Amount Ratio	7th Year Amount Ratio	6th Year Amount Ratio	5th Year Amount Ratio
1.	Long Term Debt						
2.	Short Term Debt						
3.	Preferred & Preference Stock						
4.	Common Equity						
5.	Other (Itemize by type)						
6.	Total Capitalization						

COMPANY NAME

Case No. 8626

Comparative Capital Structures (Excluding JDIRC)

For the Periods as Shown

"000 Oalced"

[illegible]

COMPANY NAME

Case No. 8624

Comparative Capital Structures (Excluding JDITC)

For the Periods as Shown

"000 Omitted"

Line No.	Type of Capital	Latest Available Quarter	
		Amount	Ratio
1.	Long Term Debt		
2.	Short Term Debt		
3.	Preferred & Preference Stock		
4.	Common Equity		
5.	Other (Itemize by Type)		
6.	Total Capitalization		

Instructions:

1. This schedule to be provided only by investor-owned electric.
2. Provide a calculation of the average test year data as shown in Schedule 2 of this format.
3. If the applicant is a member of an affiliated group, the above data is also to be provided for the parent company and the system consolidated.

COMPANY NAME

Case No. 8624

Calculation of Average Test Period Capital Structure
12 Months Ended

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 ÷ 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions:

If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

2. Include premium on class of stock.

COMPANY NAME

Case No. 8624

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (k)
Total Long Term Debt											
and Annualized Cost											
Annualized Cost Rate (Total											
Col. (j) ÷ Total Col. (d))											
Actual Long-Term Debt Cost											
Rate (Total Col. k ÷ Total											
Reported in Col. (c) Line 15											
of Format 41, Schedule 2)											

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody's, etc.
- 5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

COMPANY NAME

Case No. 8624

Schedule of Outstanding Long-Term Debt
For the Test Year Ended

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (k)
-------------	------------------------------	----------------------------	-------------------------------	------------------------------	-----------------------------------	---------------------------------	------------------------------------	---	---------------------------------	--	---

Total Long-Term Debt
and Annualized Cost

Annualized Cost Rate (Total
Col. (j) ÷ Total Col. (d))

Actual Long-Term Debt Cost
Rate (Total Col. k ÷ Total
Reported in Col. (c) Line 15
of Format 37, Schedule 2)

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.
- 5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

COMPANY NAME

Case No. 8624

Long-Term Debt and Preferred Stock Cost Rates

<u>Annualized Cost Rate</u>	
<u>Long-Term Debt</u>	<u>Preferred Stock</u>

Parent Company:

Test Year

Latest Calendar Year

System Consolidated:

Test Year

Latest Calendar Year

Instruction:

1. This schedule is to be completed only by applicants that are members of an affiliated group.
2. Detailed workpapers showing calculation of the above cost rates are to be available on request.

COMPANY NAME

Case No. 8624

Schedule of Short-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (d) x Col. (f) (g)
-------------	-----------------------------------	----------------------------	-------------------------------	------------------------------	------------------------------------	---	---

Total Short-Term Debt

Annual Cost Rate (Total Col. (g) + Total Col. (d))

Actual Interest Paid or Accrued on Short Term
Debt during the Test Year (Report in Col. (g) of this schedule)

Average Short-Term Debt - Format 42, Schedule 2
Line 15 Col. (d) (Report in Col. (g) of this schedule)

Test Year Interest Cost Rate (Actual Interest +
Average Short-Term Debt) (Report in Col. (f) of this schedule)

Instructions:

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the Effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Case No. 8624

**Schedule of Outstanding Shares of Preferred Stock
For Calendar Year Ended _____**

<u>Line No.</u>	<u>Description of Issue</u> <u>(a)</u>	<u>Date of Issue</u> <u>(b)</u>	<u>Amount Sold</u> <u>(c)</u>	<u>Amount Outstanding</u> <u>(d)</u>	<u>Dividend Rate</u> <u>(e)</u>	<u>Cost Rate at Issue</u> <u>(f)</u>	<u>Annualized Cost</u> <u>Col.(f) x Col.(g)</u> <u>(g)</u>	<u>Convertibility Features</u> <u>(h)</u>
Total								
Annualized Cost Rate (Total Col.(g) ÷ Total Col.(d))								

Instruction:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

**Schedule of Outstanding Shares of Preferred Stock
For the Test Year Ended _____**

[illegible]

Annualized Cost Rate (Total Col.(g) ÷ Total Col.(d))

Actual Test Year Cost Rate (Total Col.(b) + Total Reported in Col.(e), Line 15 of Format 41, Schedule 2)

1. If the applicant has issued no preferred stock, this schedule may be omitted.

Kentucky Utilities Company

Case No. 8624

Schedule of Common Stock Issues

For the 10 Year Period Ended _____

<u>Issue</u>	<u>DATE OF</u>		<u>Number of shares Issued</u>	<u>Price Per Share to Public</u>	<u>Price Per Share (Net to Company)</u>	<u>Book Value Per Share At Date of Issue</u>	<u>Selling Exps. As % of Gross Issue Amount</u>	<u>Net Proceeds to Company</u>
	<u>Announcement</u>	<u>Registration</u>						

Instruction:

1. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

COMPANY NAME

Case No. 8624

Quarterly and Annual Common Stock Information
For the Periods as Shown

<u>Period</u>	<u>Average No. of Shares Outstanding</u>	<u>Book Value</u>	<u>Earnings per Share</u>	<u>Dividend Rate Per Share</u>	<u>Return on Average Common Equity</u>
---------------	--	-----------------------	-----------------------------------	--	--

5th Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

4th Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

3rd Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

2nd Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

1st Calendar Year:

1st Quarter
2nd Quarter
3rd Quarter
4th Quarter
Annual

Latest Available Quarter

Instructions:

1. Report annual returns only.
2. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

COMPANY NAME

Case No. 8624

Common Stock - Market Price Information

	MONTH											
Item	January	February	March	April	May	June	July	August	September	October	November	December
5th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
4th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
3rd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
2nd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
1st Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
Months to Date of Filing:												
Monthly High												
Monthly Low												
Monthly Closing Price												

Instructions:

1. Indicate all stock splits by date and type.
2. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

COMPANY NAME

Case No. 8624

Format 45
Page 1 of 2

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

No.	Item	10th Calendar Year		9th Calendar Year		8th Calendar Year		7th Calendar Year		6th Calendar Year	
		SEC Method	Bond or Mortg. Indenture Require- ment	SEC Method	Bond or Mortg. Indenture Require- ment	SEC Method	Bond or Mortg. Indenture Require- ment	SEC Method	Bond or Mortg. Indenture Require- ment	SEC Method	Bond or Mortg. Indenture Require- ment

Net Income
Additions:
Itemize

Total Additions
Deductions:
Itemize

Total Deductions
Income Available for
fixed charge coverage
Fixed Charges
Fixed Charge Coverage
Ratio

COMPANY NAME

Cage No. 8624

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown

No.	Item	5th Calendar Year		4th Calendar Year		3rd Calendar Year		2nd Calendar Year		1st Calendar Year		Test Year	
		SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement	SEC Method	Bond or Mortg. Indenture Requirement

Net Income
Additions:
Itemize

Total Additions
Deductions:
Itemize

Total Deductions

Income Available for
fixed charge coverage

Fixed Charges

Fixed Charge Coverage
Ratio